



Sen. Randall M. Hultgren

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09500HB3091sam001

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1 AMENDMENT TO HOUSE BILL 3091

2 AMENDMENT NO. _____. Amend House Bill 3091, AS AMENDED, by
3 replacing everything after the enacting clause with the
4 following:

5 "Section 5. The Illinois Municipal Code is amended by
6 changing Section 8-11-6a and by adding Section 8-11-6c as
7 follows:

8 (65 ILCS 5/8-11-6a) (from Ch. 24, par. 8-11-6a)

9 Sec. 8-11-6a. Home rule municipalities; preemption of
10 certain taxes. Except as provided in Sections 8-11-1, 8-11-5,
11 8-11-6, 8-11-6b, 8-11-6c, and 11-74.3-6 on and after September
12 1, 1990, no home rule municipality has the authority to impose,
13 pursuant to its home rule authority, a retailer's occupation
14 tax, service occupation tax, use tax, sales tax or other tax on
15 the use, sale or purchase of tangible personal property based
16 on the gross receipts from such sales or the selling or

1 purchase price of said tangible personal property.
2 Notwithstanding the foregoing, this Section does not preempt
3 any home rule imposed tax such as the following: (1) a tax on
4 alcoholic beverages, whether based on gross receipts, volume
5 sold or any other measurement; (2) a tax based on the number of
6 units of cigarettes or tobacco products (provided, however,
7 that a home rule municipality that has not imposed a tax based
8 on the number of units of cigarettes or tobacco products before
9 July 1, 1993, shall not impose such a tax after that date); (3)
10 a tax, however measured, based on the use of a hotel or motel
11 room or similar facility; (4) a tax, however measured, on the
12 sale or transfer of real property; (5) a tax, however measured,
13 on lease receipts; (6) a tax on food prepared for immediate
14 consumption and on alcoholic beverages sold by a business which
15 provides for on premise consumption of said food or alcoholic
16 beverages; or (7) other taxes not based on the selling or
17 purchase price or gross receipts from the use, sale or purchase
18 of tangible personal property. This Section is not intended to
19 affect any existing tax on food and beverages prepared for
20 immediate consumption on the premises where the sale occurs, or
21 any existing tax on alcoholic beverages, or any existing tax
22 imposed on the charge for renting a hotel or motel room, which
23 was in effect January 15, 1988, or any extension of the
24 effective date of such an existing tax by ordinance of the
25 municipality imposing the tax, which extension is hereby
26 authorized, in any non-home rule municipality in which the

1 imposition of such a tax has been upheld by judicial
2 determination, nor is this Section intended to preempt the
3 authority granted by Public Act 85-1006. This Section is a
4 limitation, pursuant to subsection (g) of Section 6 of Article
5 VII of the Illinois Constitution, on the power of home rule
6 units to tax.

7 (Source: P.A. 93-1053, eff. 1-1-05.)

8 (65 ILCS 5/8-11-6c new)

9 Sec. 8-11-6c. Home Rule food and beverage tax to support
10 parking facilities.

11 (a) In addition to any other tax that it is authorized to
12 impose, a home rule municipality that has not imposed a tax
13 under Section 8-11-1 or 8-11-5 may impose a tax, as limited by
14 this Section, on the gross receipts from the sale of alcoholic
15 beverages, soft drinks, and food that has been prepared for
16 immediate consumption.

17 (b) If imposed, the tax may be imposed only for a defined
18 and limited period of time and must be limited to a defined
19 geographic area within the municipality. The defined
20 geographic area must be a contiguous area of no more than one
21 square mile. The tax may be imposed only in 0.25% increments,
22 and the rate of tax may not exceed 2%. At the time that the
23 ordinance imposing the tax is adopted, the municipality must
24 have obtained the certified written consent of at least
25 three-fourths of the operators of the businesses upon which the

1 tax will be imposed. This tax may not be imposed for longer
2 than 25 years after the municipality first levies the tax.

3 (c) The municipality must maintain the proceeds of the tax
4 in a separate account and may use those moneys only for the
5 costs associated with land acquisition, design, construction,
6 and maintenance of parking facilities within the defined
7 geographic area.

8 (d) The tax shall be administered by the municipality
9 imposing it.

10 Section 99. Effective date. This Act takes effect upon
11 becoming law.".